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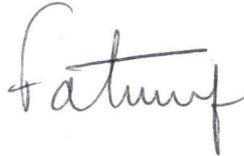
OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE
INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Choi Soon-hong, Assistant Secretary-General and
A: Chief Information Technology Officer
Office of Information and Communications Technology

DATE: 13 September 2010

REFERENCE: IAD: 10- **00781**

FROM: Fatoumata Ndiaye, Director
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AT2009/800/03 – Audit of data processing services provided by the United Nations International Computing Centre (UNICC) to the United Nations Secretariat**

OICT needs to simplify the contractual arrangements with UNICC and improve its financial monitoring of UNICC-executed projects

1. I am pleased to present the report on the above-mentioned audit which was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.
2. In order for us to close the remaining recommendations, we request that you provide us with the additional information as discussed in the text of the report and also summarized in Annex 1.
3. Your response indicated that you did not accept recommendation 1. In OIOS' opinion however, this recommendation seek to address significant risk areas. We are therefore reiterating it and requesting that you reconsider your initial response based on the additional information provided in the report.
4. Please note that OIOS will report on the progress made to implement its recommendations, particularly those designated as high risks (i.e. recommendations 1 and 2) in its annual report to the General Assembly and semi-annual report to the Secretary-General.

EXECUTIVE SUMMARY

Audit of data processing services provided by the United Nations International Computing Centre to the United Nations Secretariat

OIOS conducted an audit of data processing services provided by the United Nations International Computing Centre (UNICC) to the United Nations Secretariat. The overall objective of the audit was to (i) determine whether documented criteria and a decision-making process exist to support the use of UNICC as a service provider; (ii) ascertain that the terms of engagement of UNICC are clearly defined and meet the needs of the United Nations Secretariat; and (iii) determine that adequate procedures are in place to monitor the services received from UNICC. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

While OICT¹ adequately monitored the operational aspects of the projects assigned to UNICC, the financial monitoring of UNICC's performance were lacking, resulting in failing to observe certain established budgetary control procedures and processes.

The audit highlighted the following:

- a. Generally, the operational aspects of the projects assigned to UNICC were adequately monitored.
- b. No documented criteria or decision-making process existed in order to support the use of UNICC services against the alternatives of either deploying internal resources to performing the tasks, or assigning them to some other external entities. This exposed the Secretariat to overly-ambitious planning, and loss of opportunity to develop internal technical skills.
- c. No comprehensive contract performance monitoring tools were deployed. This resulted in fragmentation of information on operational and financial project performance, and led to failure to comply with certain established budgetary control measures.

¹ Responsibility for the ICT infrastructure and related services at the United Nations Secretariat was previously that of the Information and Technology Services Division (ITSD), in the Department of Management (DM). ITSD ceased to exist in January 2009 and was replaced by the new Office of Information Communications and Technology (OICT) in February 2009 with a broader mandate, and made up of resources from both ITSD/DM and ICTD/DFS. OICT was established with A/RES/63/262.

I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the data processing services provided by the United Nations International Computing Centre (UNICC) to the United Nations Secretariat. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. This report contains the results of the audit of services provided by UNICC to the United Nations Secretariat, as administered by the Office of Information and Communication Technology (OICT).

2. UNICC was established by a “Memorandum of Agreement” between the United Nations Secretariat, the United Nations Development Programme (UNDP) and the World Health Organization, pursuant to General Assembly resolution 2741 (XXV) of 17 December 1970. UNICC became operational on 1 January 1971, as an “Inter-organization facility” to provide “EDP services” to the three “Participating Organizations” and to other interested users. In August 2003 the UNICC mandate was updated and expanded through “Amendment No. 1” to the original agreement. The purpose of UNICC, however, remained unchanged, namely, to provide information technology services to “Partner Organizations and Users”.

3. Following its creation in 2009 by General Assembly resolution 63/262, OICT absorbed the hitherto Information Technology Services Division (ITSD). UNICC services reviewed in this audit were procured, for the most part, by ITSD.

4. The terms and conditions for procuring UNICC services by ITSD were established in a set of contracts, which had a “cascading” hierarchy. At the highest level, an overall ‘Umbrella’ contract (referred to as “Memorandum of Understanding” (MOU) was drafted in October 2003 (signed by ITSD for the United Nations Secretariat in June 2004). This document set the general terms and conditions for the two parties for all subsequent services to be procured and delivered. At the next level, “Master Service Delivery Agreements” (Master SDAs) were drafted and signed by the two parties early in each subsequent biennium, pertaining to that biennium.

5. The total values of the contracts between ITSD and UNICC amounted to \$5,546,758² (2004-2005); \$11,507,209 (2006-2007); and \$9,820,178 (2008-2009). The contracts pertained to 31 defined projects or services (four in 2004-2005, 18 in 2006-2007 and nine in 2008-2009).

6. Comments made by OICT are shown in *italics*.

² The “Total values of contracts” for the three biennia shown were calculated by OIOS based on data provided by OICT.

II. AUDIT OBJECTIVES

7. The main objectives of the audit were to determine whether:
- (a) Documented criteria and a decision-making process exist to support the use of UNICC as a service provider;
 - (b) The terms of engagement of UNICC are clearly defined and meet the needs of the UN Secretariat; and
 - (c) Adequate procedures are in place to monitor the services received from UNICC.

III. AUDIT SCOPE AND METHODOLOGY

8. The audit covered services that were provided by UNICC to OICT and to ITSD over three biennia, namely, 2004-2005, 2006-2007, and 2008-2009. The audit reviewed all 31 contracts between the parties during this period, as well as records of project performance and monitoring, and records of payments as provided by OICT.

IV. AUDIT FINDINGS AND RECOMMENDATIONS

A. Use of UNICC services

No documented criteria or decision-making process supported the use of UNICC services

9. The use of UNICC services by ITSD became more frequent in 2004. During the 2004-2005 biennium, UNICC provided mainframe computer hosting services (which were eventually discontinued in 2006-2007), and data centre management services for the three data centres overseen by ITSD and located at the United Nations Headquarters, New York. In addition, UNICC provided technical services to ITSD during this biennium.

10. In 2006-2007, UNICC continued to provide mainframe computer hosting services for about nine months, as well as data centre management services. In addition, UNICC delivered specific projects (examples include: upgrading access controls at the data centres, network testing for the future Enterprise Resource Planning (ERP) system, network configuration and load balancing and standardization of monitoring tools to be used by ITSD). Lastly, UNICC was also engaged in developing applications (examples include: implementing “Internet protocol” videoconferencing and developing a customer relationship management “CRM” application.)

11. In 2008-2009, UNICC continued to provide data centre management services. In addition, UNICC continued the development of the CRM application, and developed the fundamental components of a future “Enterprise Content Management” (ECM) application (this included, for example, the development of a common framework, policies, guidelines, operational procedures and governance for implementing a product-specific ECM application).

12. The use of UNICC was consistently encouraged by the General Assembly and the Joint Inspection Unit (JIU) over time (examples include the General Assembly resolution 2741 (XXV) of 1970 that established UNICC, the JIU report JIU/REP/2008/5, and most recently General Assembly resolutions 63/262 and 63/269 of 2009). Notwithstanding, OICT provided no criteria or decision-making process to determine the circumstances that would justify using UNICC services rather than internal or other external resources.

13. OICT explained that:

- i) Decisions to use UNICC services were driven by ITSD's own inability to secure funding for additional posts, combined with a growing demand for ICT services, and new business initiatives that required new ICT applications. OICT added that some potential demand for new applications originated from other, non-Secretariat United Nations agencies. This would have made UNICC a valuable provider of expertise in these technologies;
- ii) UNICC was only used when this was considered advantageous;
- iii) Using UNICC allowed delivery of projects that would otherwise be unfeasible due to lack of funding for posts (while funding for "Consultants" was more readily available);
- iv) Using UNICC allowed gradual building of in-house capacity, while delivering ICT projects with external expert assistance. UNICC offered the added benefit of being continuously available over time. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) has recently acknowledged and supported this approach;
- v) As more services lent themselves to standardization, they were more likely to be assigned to UNICC. Cost-sharing opportunities as well as economies of scale were sought as well. However, OICT acknowledged that no sufficient documentation was maintained to demonstrate the logic applied in each case when deciding to assign work to UNICC;
- vi) An ICT structural review was underway, and would be reported to the General Assembly in its 65th session. This review would include a proposal on where should various roles and ICT-related functions be performed. The said review would also include the identification of opportunities for in-sourcing and outsourcing; and
- vii) Department of Field Support and OICT were already collaborating on a detailed Statement of Work (SOW) that was given to the Procurement Division (PD). The SOW will allow PD to benchmark the services that would be obtained from UNICC.

14. OICT's explanations did not provide a consistent criterion for using UNICC services. OICT's statement on available "continuity" over time of UNICC services cannot in itself justify the use of such services without formally considering alternatives such as redeployment of existing resources. OICT also mentioned "commoditization" of

projects, such as data centre operations, which are then “sourced out” to UNICC. This, however, further reinforces the concern that OICT management did not develop plans to enhance internal capacity, and plans for redeployment of internal resources and professional development of staff. The relative ease of securing funds for external contractors (compared with the stated difficulty in securing funding for posts) does not itself justify this approach.

15. In the absence of an established and documented criteria and/or a documented/defined decision-making process to assign projects to UNICC, there is a significant risk of assigning work that could or should have been carried out internally, thus losing opportunities to develop in-house capacity with existing resources.

The ECM project

16. One example which manifests the above-mentioned risks is the project to develop the ECM application. In this case, product licenses were procured from the vendor before any analysis of the Organization’s capacity to develop and implement an ECM application was explored. UNICC was then assigned the project of developing the prerequisite organizational framework for developing the application. After a significant investment in the licenses and in the UNICC services, the project experienced delays due to complications that emerged with a UNICC subcontractor, and its future development plans had to be amended.

17. OICT indicated that the needs of the clients and identified requirements of the organization triggered the planning of new projects to satisfy these demands. Planning of new products and services, including the ECM project, have been based on analysis of the requirements and controlled at every step of the project life cycle.

18. OICT further explained that the decision to develop the ECM system and procure product licenses before exploring the Organization’s capability to develop and implement the application was based on the conclusion made by Development of New Technology and Systems (a former ITSD business unit) in 2004, which suggested the development of enterprise-wide ICT systems (such as, but not specifically, ECM), in order to contain the proliferation of department-specific systems.

19. OICT then described in detail the preparatory ECM-related work that was assigned to UNICC, which was carried out concurrently with the procurement of product licenses. OICT also advised that the General Assembly expressed support for the project in its resolution 63/262, and approved initial funding for it. The General Assembly reiterated its support for the ECM project in December 2009. OICT further advised that the General Assembly approved funding for two ECM-based peacekeeping projects in 2009-2010.

20. OICT finally advised that in light of the explanations it provided, the actions expected from it in following the anticipated OIOS recommendation were already underway. OICT thus suggested that it would be more appropriate for OIOS to acknowledge this, and to reiterate the need to follow its [OICT’s] approach.

21. OIOS is of the opinion that OICT’s explanations did not address the absence of a feasibility study at the early stages of the project. Instead, the explanations that were provided further reinforce OIOS’ view that the availability of technology and resources

influenced the decisions to assign as much of the work as possible to UNICC. OIOS is of the view that more weight should have been given to the potential utilization of existing, internal resources in dividing the project between UNICC (as an “external” contractor) and OICT.

Recommendation 1

(1) The Office of Information and Communications Technology should develop criteria and decision-making processes for engaging the services of UNICC. Such instruments also need to consider the need to build and maintain in-house capacity and expertise in ICT development and operations.

22. *OICT did not accept recommendation 1 stating that it disagrees with the observations of a lack of decision making criteria for selecting UNICC services and not utilizing in-house capacity. Historically, UNICC has been utilized for data centre operations that are standardized and lend themselves to clear definition of service levels. Even though UNICC’s service catalogue includes support for production operations for applications, it had been far more difficult for ITSD to engage UNICC for such operations due to the inherent difficulties in outsourcing production support for applications on a wide variety of platforms and with highly distributed ownership for such operations, despite the increasing demand on ITSD for ICT support without commensurate growth in posts. In the absence of approval for new posts, ITSD has constantly strived to meet the increasing demand for services by resorting to the use of professional services. Consistent with this approach, and the principle of using UNICC for services that are either standardized or properly measurable, ITSD sought to use UNICC’s services for application development and support, for the newer and emerging technologies, which were expected to be a main stay for the Secretariat and which were being deployed under the central guidance and authority of ITSD. The projects for CRM and ECM fell into this category. At the same time, ITSD also approached the GA for building in- house capacity for such core systems as ECM and CRM. The approach was that external professional expertise would be necessary in the initial stages of inducting new technologies and in- house expertise would have to be gradually built over time, working in collaboration with the external provider. Due to the long term investment in ECM and CRM, and the fact that these systems would be implemented progressively in a series of projects, a partnership with an organization like UNICC -was considered beneficial due to the flexibility in adjusting implementations to evolving needs and the continuity of knowledge and personnel that UNICC could provide. More recently, the Department of Field Support and OICT have collaborated on a detailed Statement of Work (SOW) that was provided to the Procurement Division (PD). This SOW represents an attempt to define the suite of services that the Secretariat would avail itself of from the UNICC and will allow PD to benchmark them. It should also be noted that an ICT structural review is underway, and its results will be reported to the General Assembly in its 65th session. This review will include a proposal on where the various roles and ICT-related functions should be performed in the Secretariat. This report will also include the identification of opportunities for in-sourcing and outsourcing.*

23. OIOS took note of the additional information provided by OICT, with particular regard to: (a) the recent initiative started in collaboration with DFS and PD for the preparation of a Statement of Work to define the suite of services that the Secretariat would avail itself from the UNICC; and (b) the ICT structural review being conducted in

OICT. Recommendation 1 remains open pending submission of evidence documenting the criteria developed for engaging UNICC on the basis of the suite of ICT services identified in collaboration with DFS and PD, and the results of the ICT structural review.

Unclear contractual terms insufficiently protected the interests of the Secretariat

24. OICT, which was created in 2009, and subsequently absorbed ITSD, provided OIOS with a list of payments made to UNICC from 2004 through late 2009. This list shows all payment transactions that pertain to OICT's contractual arrangement with UNICC over this period.

25. In reviewing the list of payments, OIOS concluded as follows:

a. The 2004-2005 biennium:

i. In the 2004-2005 biennium, payments³ to UNICC totaled \$4,044,678. UNICC originally billed for \$4,385,589, but credited back \$395,798, bringing the net invoiced amount to \$3,989,791 (ITSD thus paid \$54,887 or 1.38 per cent above the net invoiced amount). The value of the contracts signed for the biennium was \$5,546,758.

ii. The services that were contracted included some that can be measured by specific metrics ("Mainframe hosting" and "Responsibility for data centres"), but also an amount of \$1,063,284 for "technical services". The Master SDA for this biennium also included a provision for "Consultancy and related projects" which were not specified or defined in detail.

iii. It appears that in committing to unspecified projects, ITSD tried to build flexibility into the contracts with UNICC. Such flexibility would allow ITSD to launch projects or defer them based on circumstances that were still unknown when UNICC was contracted. There were no specific clauses in the SDAs, however, to address differences between amounts contracted and the lower amounts that were billed.

iv. OICT explained at length that (a) Master SDAs are prepared about nine months before the start of the biennium [to which it relates]; (b) Master SDAs and project-specific SDAs are based on estimates of resources needed, and are subject to adjustments based on actual performance of projects (change in needs for resources, including those originating from changes in scope of projects); (c) UNICC has recently shifted to billing that is based on "Standard costs", which are adjusted to reflect actual costs at the end of the related biennium. This method results in credits or additional charges issued to UNICC users ("partner organizations"); and (d) credits from UNICC are part of their standard business practices, which apply to all their users.

³ All amounts shown in this paragraph were calculated by OIOS, based on data provided by OICT.

v. OICT acknowledged that the billing and adjustment practices described above would normally yield relatively small differences (such as the 1.38 per cent mentioned in paragraph 23(a)(i)). OIOS noted, however, a relatively large difference between the value of contracts signed for the biennium (\$5,546,758) and the net amount invoiced by UNICC (\$3,989,791).

vi. As to whether an informal understanding existed between ITSD and UNICC regarding the treatment of advance payments to UNICC: OIOS noted that SDAs mentioned “Cost Estimates”, and OICT’s statements that billing adjustments were part of UNICC’s standard operational procedures. However, OIOS also recalls OICT’s explanations of the rationale for using UNICC, namely that projects were being “commoditized” before being assigned to UNICC (paragraph 12). In this situation, a relatively large difference between contracted amounts and billed amounts would be unlikely.

b. The 2006-2007 biennium:

i. In the 2006-2007 biennium, payments to UNICC totaled \$7,554,200 (after a payment credit was received from UNICC, in the amount of \$93,182). The corresponding UNICC billing over this biennium was initially \$8,136,362, subsequently reduced by a credit of \$2,817,432, bringing the net UNICC billing to \$5,318,930. The value of the contracts signed for this biennium was \$11,507,209. Payments made to UNICC thus exceeded net billing by (\$7,554,200-\$5,318,930) \$2,235,270.

ii. The amount of \$2,817,432 that was credited back by UNICC represents a significant portion of the projects that were contracted, and even more so when compared to the amounts actually paid (\$7,554,200, as reported by OICT). As in the 2004-2005 biennium, and noting that the amounts in SDAs were estimates, the 2006-2007 contracts had no provisions to determine the treatment of significant variances between plans and actual work performed. It appears that UNICC credited the United Nations Secretariat with amounts that were paid to it upon concluding that projects could not be delivered. This reinforces the view of the SDAs as non-binding documents, their format notwithstanding.

iii. OICT explained that the large credit received from UNICC was primarily attributable to one project: the CRM. According to OICT, UNICC was contracted to help with implementing the first component of the CRM project, named “iNeed”. UNICC received an advance payment, but was unable to identify a sub-contractor for this project. This caused a severe delay in implementing the project. ITSD intervened and assigned the work to another contractor, but did not terminate UNICC’s engagement. Instead, the project plan was amended, so that UNICC was tasked with the next stage of the CRM project, for which another subcontractor was identified. Payments that had already been made to UNICC were thus applied to that next project stage, which took place, however, after the end of the 2006-2007 biennium.

c. The 2008-2009 biennium:

i. In the 2008-2009 biennium, payments to UNICC totaled \$6,394,288. The corresponding UNICC billing over this biennium was initially \$9,754,346. After applying a credit in the amount of \$3,395,034 (of which \$2,817,432 originated in 2006-2007 and \$577,602 in 2008-2009) the net amount billed by UNICC was \$6,359,312. The value of the contracts signed for this biennium was \$9,820,178.

ii. In 2008-2009, payments to UNICC slightly exceeded the amount billed (an excess of \$34,976, or 5.5 per cent). This variation may be attributable to reconciliations and adjustments that should be made by OICT.

iii. OICT advised that the iNeed project, which UNICC continued to implement in 2009, came to a halt because of unforeseen problems with the latest UNICC subcontractor. The engagement with UNICC was thus terminated, and the implementation of iNeed was taken over by ITSD.

26. As described in paragraph 23(b)(i), ITSD made advance payments to UNICC in the 2006-2007 biennium (\$2,235,270 above UNICC net billing). These advance payments resulted from credits received from UNICC for work and/or projects that could not be implemented. ITSD applied these UNICC credits towards projects in 2008-2009.

27. OICT stated that:

i) *The United Nations Financial Regulations and Rules allowed to keep obligations towards a vendor open for up to 12 months when a project was "...under way but could not be completed within the fiscal period as per the original schedule.";* and

ii) *Current contractual arrangements with UNICC do not compromise the interests of the United Nations Secretariat in any way. OICT stated that no progress payments are made if projects are discontinued (payments schedules are linked to specific project deliveries). In regard to continuing service contracts, OICT stated that their payments are being adjusted [periodically], based on actual costs.*

28. OIOS noted, however, that the United Nations Financial Regulations and Rules allow an appropriation to remain open for 12 months following the financial period (i.e., biennium), to raise obligations against such appropriations, provided that goods were supplied, and services rendered **within the financial period** (emphasis added, ST/SGB/2003/7, Article V(a), Regulation 5.3). These circumstances did not exist in regard to the credit balance with UNICC.

Recommendation 2

(2) The Office of Information and Communications Technology should ensure that future contracts with UNICC include explicit

provisions for regulating those instances where projects do not materialize within the budget cycle of the United Nations Secretariat.

29. OICT accepted recommendation 2. Recommendation 2 remains open pending receipt of the new contractual agreement with UNICC, including provisions for regulating those instances where projects do not materialize within the budget cycle of the United Nations Secretariat.

C. Inadequate procedures to monitor UNICC-provided services

Inadequate monitoring tools

30. OICT provided OIOS upon request with copies of all contracts signed with UNICC, as well as with access to electronic records of monitoring reports of UNICC project performance. A judgmental sample reviewed by OIOS indicated that the projects were adequately reviewed from the operational aspect.

31. OICT also provided OIOS with a list of all payments made to UNICC from 2004 through 2009. OICT, however, was unable to provide OIOS with a reconciliation of payments made to UNICC for specific project, citing a fragmentation of the requisite information.

32. With regard to the monitoring of projects OICT indicated that:

i) Individual project managers verified receipt of services and use of related resources before payments were made. However, increasing number of projects over time resulted, according to OICT, in the fragmentation of information, and that UNICC “had limitations” on production and distribution of reports on the status of projects; and

ii) Programme managers were able to monitor and certify receipt of services before payments are released. Where projects were executed by UNICC, detailed project management activities are undertaken and detailed documentation of progress exists.

33. OIOS maintains that the ability to trace payments back to specific projects, as well as maintaining information on the status of all projects are crucial to maintaining a well controlled process of project management. Additionally, the OICT statement that project managers verified service delivery before authorizing payments is inconsistent with the standard practice of advancing funds to UNICC, as explained by OICT in paragraph 23(a)(iv). A lapse in vendor-provided reports cannot justify the inexistence of comprehensive reporting on the status of projects.

34. The above situation may expose OICT to the risk of non-alignment between project performance and payments made, which may result in overpayments and/or losses to the Secretariat.

Recommendation 3

(3) The Office of Information and Communications Technology should ensure that adequate monitoring tools are available and utilized to trace payments made towards specific UNICC projects.

35. *OICT accepted recommendation 3.* Recommendation 3 remains open pending receipt of documentation demonstrating that adequate monitoring tools have been implemented to trace payments made towards specific UNICC projects.

V. ACKNOWLEDGEMENT

36. We wish to express our appreciation to the Management and staff of OICT for the assistance and cooperation extended to the auditors during this assignment.

cc: Ms. Angela Kane, Under-Secretary-General, Department of Management
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit
Mr. Moses Bamuwanye, Chief, Oversight Support Unit, Department of Management
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RESPONSE AND IMPLEMENTATION OF RECOMMENDATIONS

Assignment No. AT2009/800/03 – Audit of data processing services provided by the United Nations International Computing Centre to the United Nations Secretariat

Para. no.	Recommendation	Risk category	Risk rating	C / O	Actions needed to close recommendation	Implementation date
21	The Office of Information and Communications Technology should develop criteria and decision-making processes for engaging the services of UNICC. Such instruments also need to consider the need to build and maintain in-house capacity and expertise in ICT development and operations.	Governance	High	O	Submit evidence documenting the criteria developed for engaging UNICC on the basis of the suite of ICT services identified in collaboration with DFS and PD, and the results of the ICT structural review.	Not provided
27	The Office of Information and Communications Technology should ensure that future contracts with UNICC include explicit provisions for regulating those instances where projects do not materialize within the budget cycle of the United Nations Secretariat.	Information Resources	High	O	Submit copy of the new contractual agreement with UNICC, including provisions for regulating those instances where projects do not materialize within the budget cycle of the United Nations Secretariat.	Not provided
40	The Office of Information and Communications Technology should ensure that adequate monitoring tools are available and utilized to trace payments made towards specific UNICC projects.	Information Resources	Medium	O	Submit documentation demonstrating that adequate monitoring tools have been implemented to trace payments made towards specific UNICC projects.	Not provided